SUBJECT No. 94.

Irrigation cess.

Mr. H. Gundappa, Kunigal Taluk.

Summary of discussion.—It is requested that the irrigation cess collected from ryots holding lands under all tanks may be left to be administered by the respective body of ryots concerned and that the irrigation cess fund realised on one tank atchkat may not be used for the repair of another tank or channel. Much of the amount is spent on the repairs of *river channels* under the control of Government and thus there is not sufficient money to meet local needs.

Reply of Government.—It is not possible to direct that the amount collected on lands under each individual tank should be spent on it. The purposes for which the irrigation cess is to be applied and the amount to be appropriated for the maintenance of river channels, from which the ryots have been exempted, has been fixed by long standing usage. Budgets are now prepared saparately for each district and considered by the Local Boards concerned. The question of apportioning the irrigation cess so as to allow each district to benefit as far as possible in proportion to its contribution to the irrigation fund is engaging attention.

SUBJECT No. 95.

(*a*) Abolition of irrigation cess on wet lands irrigated solely by rain water.
(*b*) Abolition of irrigation cess and of contribution levied from the ryots for the restoration of tanks.

(*a*) Mr. A. Narasimhiengar, Sagar Taluk.
(*b*) Mr. Channabasappa Gowda, Sorab Taluk.

Summary of discussion.—(*a*) It is prayed that irrigation cess may not be levied on wet lands which are irrigated solely by rain water and without the aid of artificial sources of water-supply.

(*b*) At the time of survey, the wet and garden lands were assessed with reference to the facilities for water-supply afforded by the irrigation works under which they were situated. The additional levy of irrigation cess and of contribution for the restoration of tanks is not therefore fair and should be abolished. In the Bombay Presidency these latter taxes do not exist and the water rate levied from the ryots is solely used for the repairs of old tanks and the construction of new ones for their benefit.

Reply of Government.—(*a*) The subject was finally disposed of in 1906 when it was stated that lands said to have been cultivated by the aid purely of rainfall could not be exempted.

(*b*) The irrigation cess is not a new levy and no change in the principles of taxation can be considered now. The irrigation cess has always been applied to the repair, improvement and reconstruction of irrigation works as distinguished from their maintenance.

SUBJECT No. 96.

Dry crops on wet lands.

Messrs. Ramanujiengar and Hutchvire Gowda, Gubbi Taluk.

Summary of discussion.—In special seasons of scarcity when Government are pleased to grant a remission of half the assessment on *tari* lands, it is requested that any dry crops that may have been raised with or without the water of the tank may also be left unassessed. This

used to be the case formerly. The order has not been properly applied. Even though the dry crops realized were of no value, full dry assessment has been recovered.

Reply of Government.—The remissions to be made during a season of severe distress will, to a great extent, depend upon the general conditions at the time and, as far as possible, the precedents of similar periods of scarcity in previous years are followed. No general rules can therefore be laid down. If the orders have not been properly applied in any case, an appeal may be made to the Revenue Commissioner.

SUBJECT No. 97.

Prospects of taluk officials.

Mr. K. Shamaiengar, Channagiri Taluk.

Summary of discussion.—It is generally well known that the taluk officials are very heavily worked. The small periodical increment given to them is scarcely proportionate to the heavy work they are entrusted with. It is prayed that, in consideration of the heavy work they have to do, their prospects may be improved with a more liberal provision for their salaries and chances of advancement in service.

The pay of gollars in taluk offices whose pay is Rs. 6 may be raised to Rs. 10.

Mr. M. K. Krishnamurti.—It is not correct to regard these gollars as apprentices learning work, for many of them who were appointed gollars several years ago still continue as such, though they are competent to be promoted to higher appointments. As a case in point, it may be mentioned that one Narasappa has been kept on for the last fifteen years as gollar without promotion and there are several more such cases.

Reply of Government.—The particular case referred to will be enquired into. Gollars are considered a part of the menial establishment of taluk offices and where such an appointment is taken up by an educated person with a view to learn work or to establish a claim for appointment to the superior service, he has to wait for his chances. The pay of the appointment cannot be increased.

SUBJECT No. 98.

Allowance to shanbhogs.

Mr. Hanumantha Rao, Devanhalli Taluk.

Summary of discussion.—Shanbhogs are permitted to receive survey training at their own cost. As this training is essential to them and as they are too poor to meet the cost thereof they may be given an allowance of Rs. 10 per mensem during the period of their training.

Reply of Government.—The training is not compulsory and as Government have provided these facilities merely with a view to enable shanbhogs to become better qualified for their appointments, no allowance can be given.